

**Form IT-9**Revised 9-96  
SF 21006**1996 Application For Automatic Extension  
Of Time To File Indiana Form IT-40 Or Form IT-40PNR**NOTE: Form IT-9 is an automatic extension of time to file until June 15, 1997.  
This IS NOT an extension of time to pay any state and/or county taxes due.

**The purpose of Form IT-9:** The IT-9 will allow you an automatic 60 day extension for filing your IT-40, Indiana Individual Income Tax Return, or the IT-40PNR, Indiana Part-Year Nonresident Individual Income Tax Return. **The IT-9 does not extend the time for paying your income tax.** The filing extension is automatic if you pay at least 90% of your state and county taxes by April 15, 1997.

Indiana will accept the Federal extension date, plus allow an additional 30 days. However, you must still pay 90% of your Indiana taxes by April 15, 1997. If you don't, the extension is not valid and penalty and interest will be charged on the balance due.

**Who should file Form IT-9:** You should file this form and pay your tax if you can't file your income tax return (IT-40 or IT-40PNR) by the due date of April 15, 1997 and you expect to owe additional tax. Form IT-9 does not allow you an extension of time to pay your taxes.

**Penalty and Interest:** Because the extension does not extend the due date for payment of taxes, a penalty may be assessed if you owe but did not pay at least 90% of the total tax due by April 15th.

If a penalty is due with your return, it is 10% of the tax due or \$5.00, whichever is greater. Any penalty due should be added to the amount of tax owed on your individual tax return at the time you file the return. Interest is charged on any unpaid tax even though an extension has been granted. The interest rate changes yearly. Contact the Department to find out the current interest rate. The interest should also be added to the amount of tax owed on your individual tax return at the time you file the return.

**How to File:** You can complete the worksheet below to figure 90% of your estimated income. Complete all information regarding your name(s), address and social security number(s). You must also be aware of your and your spouse's county of principal residence and county of principal work activity as of January 1, 1996.

**Tax Computation Worksheet (see instructions below)**

1. 1996 Income - Enter the total estimated or actual 1996 income .....	1. _____
2. Exemptions X \$1000 .....	2. _____
3. State Taxable Income Tax - Line 1 minus Line 2 .....	3. _____
4. State Adjusted Gross Income - Line 3 X .034 .....	4. _____
5. County Income Tax - Line 3 X County Income Tax Rate .....	5. _____
6. Total Tax - Add Lines 4 and 5 .....	6. _____
7. State and County Income Tax Withheld (See instructions) .....	7. _____
8. 1996 Estimated Income Tax Payments (See instructions) .....	8. _____
9. Other Credits (See instructions) .....	9. _____
10. Total Credits - Add Lines 7 through 9 .....	10. _____
11. Total Tax - Line 6 minus Line 10 .....	11. _____
12. Amount You Should Pay - Line 11 X .90 .....	12. _____

**Line 1:** 1996 Income - Enter your total actual or estimated income for 1996. If filing a joint return, include your spouse's income.

**Line 2:** Exemptions - Determine your total exemptions as they appeared on your federal income tax return. If you did not complete a federal return, you are allowed an exemption for yourself and any qualifying dependents. Multiply this number by \$1000 and enter the total on this line.

**Line 5:** County Income Tax - Multiply Line 3 by your county income tax rate from the back of Schedules CT-40 or CT-40PNR.

**Line 7:** State and County Income Tax Withheld - Enter the amount of state tax withheld shown in box 18 of your W-2 form and county income tax, shown in box 21 of your W-2. You must also include your spouse's withholding and any amounts from Federal Form 1099s that indicate state or county income tax withholding.

**Line 8:** 1996 Estimated Tax Payments - Enter your total 1996 estimated income tax payments paid to the Department in 1996.

**Line 9:** Other Credits - Enter any credits which you expect to claim on your IT-40 or IT-40PNR. These credits might include the College Credit, the Unified Tax Credit for the Elderly, etc.

**Line 12:** Amount You Should Pay - Multiply Line 11 by .90 (90%) and enter here. Pay this amount with your IT-9, Extension of Time to File on or before April 15, 1997.

- If Line 12 shows no balance due, you don't need to file this form, unless you are claiming the Unified Tax Credit For The Elderly after June 30, 1997.
- Enclose your check or money order made out to the *Indiana Department of Revenue*. Write your social security number on the check or money order.
- Your extension payment may be claimed as a credit on Line 20 of the IT-40 or on Line 17 of the IT-40PNR.
- If you need additional help you may call the Department at (317) 232-2240 or visit your nearest District Office.

Form IT-9  
Revised 8-96  
SF 21006**Indiana Department of Revenue  
EXTENSION PAYMENT FOR TAX YEAR 1996**

DUE DATE: April 15, 1997

Mail this voucher and payment to: Indiana Department of Revenue  
P.O. Box 6117  
Indianapolis, IN 46206-6117

DO NOT WRITE ABOVE

Your First Name and Middle Initial		Last Name		Your Social Security Number	
Spouse's First Name and Middle Initial		Last Name		Spouse's Social Security Number	
Street Address					
City		State		Zip Code	
Your Daytime Telephone Number (      )		Enter Amount of Payment Here from Line 12 of Tax Computation Worksheet... \$			